Montana Legislative Fiscal Division Revenue Source Profile

Updated through June 2014

Electrical Energy Tax

Revenue Description

The electrical energy license tax is imposed on each person or organization engaged in generating, manufacturing, or producing electrical energy in Montana. This tax is in addition to the wholesale energy transaction tax.

Statutory Reference

Tax Rate - <u>15-51-101</u>, <u>MCA</u>

Tax Distribution – <u>17-2-124(2)</u>, <u>MCA</u>; <u>15-51-103</u>, <u>MCA</u>

Date Due – Thirty days after the end of the calendar quarter (15-51-101, MCA; 15-51-102, MCA)

Applicable Tax Rates

A tax of \$0.0002 per kilowatt-hour is levied against all electrical energy produced within the state. A deduction is allowed for energy use by the plant for the production of the energy.

Collection Frequency: Quarterly

Distribution: All proceeds are deposited into the general fund.

Revenue History

	Fiscal <u>Year</u>	Total Collections \$ Millions	General Fund \$ Millions	General Fund <u>% Change</u>	Electrical Energy Tax
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Α	1991	\$3.906	\$3.906	N/A	
Α	1992	4.938	4.938	26.4%	
Α	1993	4.232	4.232	-14.3%	\$5 -
Α	1994	3.728	3.728	-11.9%	
Α	1995	3.886	3.886	4.2%	
Α	1996	3.520	3.520	-9.4%	\$4
Α	1997	3.849	3.849	9.3%	
Α	1998	4.402	4.402	14.4%	
Α	1999	4.618	4.618	4.9%	စ်
Α	2000	4.829	4.829	4.6%	\$ Willions \$3 -
Α	2001	4.058	4.058	-16.0%	Ξ
Α	2002	4.197	4.197	3.4%	↔
Α	2003	4.130	4.130	-1.6%	ma
Α	2004	4.661	4.661	12.8%	\$2 -
Α	2005	4.074	4.074	-12.6%	
Α	2006	4.645	4.645	14.0%	
Α	2007	4.564	4.564	-1.7%	\$1 -
Α	2008	5.179	5.179	13.5%	Ψ'
Α	2009	4.825	4.825	-6.8%	
Α	2010	4.713	4.713	-2.3%	
Α	2011	4.332	4.332	-8.1%	\$0
Α	2012	4.481	4.481	3.4%	1991 1994 1997 2000 2003 2006 2009 2012
Α	2013	5.067	5.067	13.1%	Fiscal Year
Α	2014	4.280	4.280	-15.5%	— Total — General Fund

